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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
THOMAS C. DININIO,)	
)	
Defendant.)	
_____)	

COMPLAINT FOR FEDERAL TAXES

Plaintiff, the United States of America, for its complaint against Defendant, Thomas C. Dininio, alleges as follows:

1. This is a civil action brought by the United States of America for the purpose of reducing federal tax and civil penalty assessments to judgment.

JURISDICTION & VENUE

2. This civil action is commenced at the request of and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

3. Jurisdiction over this action is conferred upon this Court by 26 U.S.C. § 7402(a), as well as 28 U.S.C. §§ 1331, 1340, and 1345.

4. Venue is proper in this district under 28 U.S.C. §§ 1391(b)(2) and 1396.

PARTIES

5. The Plaintiff is the United States of America.

6. The Defendant, Thomas C. Dininio (“the Taxpayer”), resides within the jurisdiction of the court and the liability for the tax and civil penalties at issue accrued in this judicial district.

COUNT I

7. The allegations of paragraphs 1 through 6, inclusive, are realleged and incorporated by reference in this count as though fully set forth herein.

8. The Commissioner of Internal Revenue assessed taxes, penalties, and interest against the Taxpayer as set forth below:

Assessment Type	Tax Period	Assessment Date	Tax Assessment Amount	Amount Due (as of August 26, 2013)
Income Tax	1998	August 19, 2002	\$32,092	\$83,946
Income Tax	2000	July 28, 2003	\$1,346	\$3,666
Income Tax	2003	May 16, 2005	\$568	\$1,341
Income Tax	2007	March 5, 2012	\$17,719	\$32,171
Income Tax	2008	March 5, 2012	\$50,362	\$86,651
Income Tax	2009	March 5, 2012	\$29,325	\$48,143
Income Tax	2010	December 17, 2012	\$34,257	\$52,128
TOTAL DUE				\$308,046

9. Notices and demands for payment of the aforementioned assessments were made on the Taxpayer in accordance with 26 U.S.C. § 6303.

10. Statutory additions, interest, and costs have accrued on the tax liabilities since the dates of the assessments and will continue to accrue.

COUNT II

11. The allegations of paragraphs 1 through 10, inclusive, are realleged and incorporated by reference in this count as though fully set forth herein

12. The Commissioner of Internal Revenue assessed civil penalties and interest against the Taxpayer, pursuant to 26 U.S.C. § 6702, because the Taxpayer filed frivolous income tax returns for the years 2001 and 2003 as set forth below:

Assessment Type	Tax Period	Assessment Date	Civil Penalty Assessment Amount	Amount Due (as of August 26, 2013)
Civil Penalty	2001	September 23, 2002	\$500	\$867
Civil Penalty	2003	November 15, 2004	\$500	\$834
TOTAL DUE				\$1,701

13. Notices and demands for payment of the aforementioned assessments were made on the Taxpayer in accordance with 26 U.S.C. § 6303.

14. Interest has accrued on the civil penalties since the dates of the assessments and will continue to accrue.

WHEREFORE, the United States of America prays that this Court:

(A) As to Count I, render judgment in favor of the United States and against the Defendant Thomas C. Dininio, for federal income tax, penalties, and interest relating to the years 1998, 2000, 2003, 2007, 2008, 2009, and 2010, in the amount of \$308,046, plus statutory additions to tax and interest according to law after that date until paid;

B. As to Count II, render judgment in favor of the United States and against Defendant Thomas C. Dininio, for civil penalties and interest relating to the years 2001 and 2003, in the amount of \$1,701, plus interest according to law after that date until paid; and

C. Award the United States its costs of prosecuting this action and grant such other and further relief as the Court may deem justified and proper.

DATE: September 4, 2013.

PAUL FISHMAN
United States Attorney

KATHRYN KENEALLY
Assistant Attorney General

/s/ Thomas J. Jaworski
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